

FACT SHEET

FS 2015: Providing Reasonable Accommodations for Taxpayers

Civil Rights Division Advisory # 14-06

September 2014



This document is provided, in consultation with the Civil Rights Division, as guidance for VITA/TCE/LITC programs.

Recipients of federal financial assistance (Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE) and Low Income Tax Clinic (LITC) sites) are required to provide reasonable accommodations for persons with disabilities based on Section 504 of the Rehabilitation Act of 1973 as amended. Section 504 prohibits discrimination based on disability.

Interactive Process with Taxpayers

Generally, a taxpayer with a disability will provide the reason he or she needs an accommodation and may request a specific accommodation. Site staff/volunteers should consider the taxpayer's requested accommodation, but as long as an effective alternative accommodation is provided, it is not mandatory that the specific accommodation requested be provided. The goal is to provide the individual with a disability equal access to VITA/TCE/LITC programs and activities.

A taxpayer with a disability is not required to disclose their specific disability or medical condition. There is no requirement to use a specific term such as "reasonable accommodation" when asking for assistance. In many instances, the need for an accommodation will be obvious due to the nature of the disability. Site staff and volunteers should not request medical documentation from taxpayers.

Reasonable accommodations will vary based on each taxpayer's disability-based needs and should be addressed on a case-by-case basis. Keep in mind that even though taxpayers may have similar disabilities, the accommodation needs may be different. Open and interactive communication with the taxpayer is the key to successful accommodations.

Summary of reasonable accommodation interactive process:

- Communicate with the taxpayer to assess the need for a reasonable accommodation.
- Determine an **effective** accommodation, one which adequately removes the barrier to equal access to benefits and services.
- Provide the accommodation in a timely manner, using staff, community or other available state or local resources.

Examples of reasonable accommodations include:

- Providing qualified sign language interpreters
- Video relay service/video remote interpreting
- Braille materials
- Large print materials with high contrast
- Reading materials to taxpayers
- Allowing service animals into public access areas
- Accessibility outside buildings (e.g. reserved parking, curb cuts, doors, walkways, signage at entrances)
- Accessibility inside buildings (e.g. signage, elevators, restrooms, adequate space for wheelchairs and other mobility devices)

Resources

- [IRS Accessible Forms and Publications](#) at IRS.gov website
- [National Disability Institute Webinar](#) – “Providing Accommodations to Persons with Disabilities” dated December 11, 2013. Learn about site accessibility, effective communication methods, and how to make low-cost, high impact reasonable accommodations – leverage IRS partnership with NDI.
- [National Association of the Deaf \(NAD\)](#) – Leverage IRS partnership with NAD
- [Disability Etiquette Publication](#) by United Spinal Association – Free publication that provides information on topics such as disability etiquette, building accessibility, accommodating various disabilities and safe evacuation of persons with disabilities.
- [Your Civil Rights are Protected](#) – IRS Civil Rights Division webpage with non-discrimination information, VITA/TCE/LITC accommodation requirements and where to send complaints of discrimination.

For more information, refer to the following CRD advisories:

- CRDA # 14-09 – Reasonable Accommodations for Taxpayers Who are Blind or Low Vision
- CRDA #14-10 – Service Animals for Taxpayers with Disabilities
- CRDA # 14-11 – Accommodating Taxpayers Who Use Wheelchairs or Other Mobility Devices
- CRDA #14-17 – Reasonable Accommodations for Taxpayers Who are Deaf or Hard of Hearing

This is general civil rights guidance provided by the IRS SPEC on behalf of the IRS Civil Rights Division. For additional information, site personnel should work closely with their IRS partner and refer to specific supplemental guidance and/or procedures established by their respective VITA/TCE/LITC sites.